

OPINION  
45-107

May 14, 1945 (OPINION)

GRAIN

RE: When Exempt From Taxation

Re: Assessment of Farmers' Grain

Your letter of May 12 is at hand. You refer in your letter to Sections 57-0208 (19) and 57-0301 of the North Dakota Revised Code of 1943.

It is my opinion that all grain and seed of any kind, kept or stored by the farmer who raised it, in his own bins, separate and apart from all grain raised by other farmers, no matter where the bin may actually stand, is exempt from taxation under 57-0208, subdivision 19. It is my opinion that the words "premises used for agricultural purposes," would refer to any lands upon which the farmer saw fit to build his own storage bin; that is, so long as it is used by the farmer on the premises for storing his own individually raised grain, it is "premises used for agricultural purposes," as this term is used in Section 57-0208, subdivision 19, and in Section 57-0301.

It is further my opinion that the term "granary", as used in Section 57-0301, means a commercially-owned place for the storage of grain and not the farmer's individual storage bin or bins. Therefore, it is my opinion that so long as the grain is stored in the farmer's individual bin and under his own individual control, the grain is not assessable. When he has placed the grain in the hands of the operator or owner of an elevator, warehouse or commercial granary, then the grain is assessed under the provisions of Chapter 57-03.

This exemption of farm grain came into our law in Chapter 295 of the Laws of 1941.

NELS G. JOHNSON

Attorney General